AO 91 (Rev. 11/11) Criminal Complaint

UNITED STATES DISTRICT COURT

for the

Western District of Tennessee

United States of America
v.
BERNARD OGIE ORETEKOR
aka EMMANUEL LIBS

Defendant(s)

Case No. 2:16-cr-20065-JTF-tmp

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of between 2/12/14 and 10/7/14 in the county of Shelby in the Western District of TN, and elsewhere, the defendant(s) violated:

Code Section	*Offense Description*
18 U.S.C. § 1028(a)(4)	Possession of Authentication Feature With Intent to Defraud United States
18 U.S.C. § 1028A	Aggravated Identity Theft
18 U.S.C. § 2	Aiding and Abetting

This criminal complaint is based on these facts:

(see attached Affidavit)

☑ Continued on the attached sheet.

Complainant's signature

Special Agent Parris Quon, IRS-CI

Printed name and title

Sworn to before me and signed in my presence.

Date: 04/05/2016

s/ Tu M. Pham

Judge's signature

City and state: Memphis, Tennessee

Hon. Tu M. Pham, U.S. Magistrate Judge

Printed name and title

AFFIDAVIT IN SUPPORTOF CRIMINAL COMPLAINT

I. INTRODUCTION

1. I am a Special Agent with the Internal Revenue Service, Criminal Investigation ("IRS-CI"), and have been employed with the IRS since January, 1989. Since October 1995, I have served in the capacity of Special Agent. My current responsibilities include investigation of possible criminal violations of the Internal Revenue Laws under Title 26 of the United States Code and other related offenses such as criminal violations of federal money laundering statutes under Titles 18 and Title 31 of the United States Code. I have been trained in conducting investigations involving income tax evasion, identification of false federal income tax returns, money laundering and structuring. As a Special Agent, I have personally conducted or assisted in investigations of alleged criminal violations of the Internal Revenue Laws and related offenses, including identity theft.

1. Based on the information set forth in this Affidavit, I respectfully submit that there is probable cause to believe that Bernard Ogie Oretekor and others known and unknown to the government, aided and abetted by one another, committed violations of 18 U.S.C. § 1028(a)(4) (Possession of Authentication Feature with Intent to Defraud the United States); 18 U.S.C. § 1028A (Aggravated Identity Theft); and 18 U.S.C. § 2(a) (Aiding and Abetting), among other offenses.

2. I am aware of the information set forth in this affidavit through my own investigation, investigation performed by other law enforcement including others located in other judicial districts, as well as tax information and data provided by the IRS Identity Theft Clearing House ("ITC"), and the IRS Scheme Development Center ("SDC"). This affidavit does not purport to set forth all of the knowledge, evidence, violations, or a full accounting of all investigative efforts expended on this case, but only sufficient facts to establish probable cause for this Complaint.

II. BACKGROUND OF INVESTIGATION

3. In March 2014, TR, a resident of the Western District of Tennessee and University of Tennessee employee, received a notice from the Internal Revenue Service informing him his 2013 refund was adjusted to $10,043.00. However, TR had not yet filed his 2013 return. Shortly thereafter, TR received a letter from the Internal Revenue Service indicating that his return had been selected for additional review. TR's CPA contacted the IRS and confirmed that a tax return had been filed in TR's name. TR reported to the Tennessee Highway Patrol ("THP") that his identity had been compromised, and THP passed the report along to IRS-CI.

4. In May 2014, IRS-CI received a complaint from MC, a second resident of the Western District of Tennessee and University of Tennessee employee, that his 2013 return had been rejected because someone had already filed a return in his name. IRS-CI forwarded MC's and TR's information to the

SDC. Based on the characteristics of MC's and TR's returns, SDC was able to identify 223 fraudulent income tax claims. All of the returns identified were University of Tennessee employees, 13 of whom lived in the Western District of Tennessee. All of the returns listed the same salary ($42,800) and the same federal withholding amount ($9,473.00). The amounts listed on the fraudulent returns did not match W-2 information provided to the IRS by the University of Tennessee. All claimed the same filing status. The returns also shared common IP Addresses, email addresses and timing of the submissions. The total value of fraudulent claims submitted in the names of University of Tennessee employees/victims was approximately $1,649,628.

5. All of the refunds were deposited onto prepaid debit cards that had been purchased across the country in New York, Massachusetts, Virginia, Georgia, Florida and Louisiana.

6. As the investigation of these fraudulent tax returns proceeded, federal law enforcement in the Northern District of California was conducting an "advance fee" fraud scheme investigation of Bernard Ogie Oretekor. An "advance fee" scheme occurs when a victim pays an advance fee with the expectation of receiving something of greater value in the future but never receives anything in return. During the course of the advance fee investigation, investigators conducted a search warrant at Oretekor's residence in Ellenwood, Georgia. Execution of the search warrant led to discovery of a storage locker containing three laptop computers and

approximately 177 prepaid debit cards. Both Oretekor and the owner of the storage locker indicated that the computers and debit cards belonged to Oretekor.

7. Examination of the laptop computers revealed personal identifying information, including names, addresses, phone numbers and social security numbers of eleven University of Tennessee employees, including TR. Information on one of the laptop computers included a prepaid debit card routing number and account number associated with the fraudulent return filed in TR's name. One of the computers also contained a prepaid debit card routing number and account number associated with a fraudulent return in the name of JB, another University of Tennessee employee residing in the Western District of Tennessee who had been a victim of stolen identity tax refund fraud.

8. Examination of the prepaid debit cards revealed that several listed account numbers associated with accounts in the names of Tennessee residents, including residents of the Western District of Tennessee.

9. Further investigation of fraudulent tax returns filed in and associated with this scheme identified common IP addresses that were used to file fraudulent tax returns not only in the names of University of Tennessee employees, but also in the names of employees of Butler University, Michigan State University, Oakland University, Purdue University, the University of Northern Iowa, and others.

III. SUMMARY AND CONCLUSIONS

10. Based upon the information set forth above, there is probable cause to believe that Bernard Ogie Oretekor, along with others known and unknown to the government, each aided and abetted by the other

   a) knowingly possessed authentication features of TR and JB with the intent to use the features to defraud the United States by filing fraudulent tax returns with unlawfully obtained identification information, in violation of Title 18, United States Code, 1028(a)(4) ; and

   b) knowingly possessed and used, without lawful authority, means of identification of TR and JB, during and in relation to the commission of felony violations of Title 18, United States Code, 1028(a)(4); in violation of Title 18, United States Code, Section 1028A(a)(1).

This completes my affidavit.

Parris Quon
Special Agent, IRS-CI

Sworn to and subscribed before me
This 5th day of April 2016.

s/ Tu M. Pham

Hon. Tu M. Pham
United States Magistrate Judge